

Howard County, Maryland

Maryland 911 Emergency Number System Program
Schedule of Program Funds and Program Costs
Year ended June 30, 1997

(With Independent Auditors' Report Thereon)

January, 1998

Honorable Members of the County Council
and the County Executive
Howard County, Maryland:

We have audited the accompanying schedule of program funds and program costs (as defined in the Annotated Code of Maryland, Article 41, Title 18-108) for the Maryland 911 Emergency Number System Program for Howard County, Maryland for the year ended June 30, 1997. This schedule is the responsibility of the management of Howard County, Maryland. Our responsibility is to express an opinion on this schedule based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of program funds and program costs is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedule of program funds and program costs. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying schedule was prepared to present the program funds and program costs for the Maryland 911 Emergency Number System Program for Howard County, Maryland pursuant to the law referred to in the first paragraph and is not intended to be a presentation in conformity with generally accepted accounting principles.

In our opinion, the schedule of program funds and program costs referred to above presents fairly, in all material respects, the program funds and program costs for the Maryland 911 Emergency Number System Program for Howard County, Maryland for the year ended June 30, 1997, as defined in the law referred to in the first paragraph.

This report is intended solely for the information and use of management of Howard County, Maryland and the Maryland Department of Public Safety and Correctional Services and should not be used for any other purpose.

Ronald S. Weinstein, C.P.A.
County Auditor

Dilawar Lakhani, C.P.A.
Auditor-in-Charge

HOWARD COUNTY, MARYLAND

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Amount received from the Maryland Department of
Public Safety and Correctional Services:

State mandated fee, 10¢ per subscriber per month (Note 1)	\$	3,898
Local fee, 50¢ per subscriber per month (Note 2)		<u>933,365</u>
Total amount received (Note 3)		<u>937,263</u>

Program related costs (Note 4):

Direct:

Payroll and related costs	2,092,047
Telephone	270,677
Equipment	0
Utilities	35,328
Repairs & Maintenance	2,443
Miscellaneous	<u>2,257</u>
Total program costs	<u>2,402,752</u>

Excess of program costs over amount received,
funded by County general funds

\$ 1,465,489

Notes:

- (1) Pursuant to Title 18-105 of the Annotated Code of Maryland, the State withholds a 10¢ fee per subscriber per month in order to insure its use for 911 telephone system enhancements. As such enhancements are made, the State reimburses Howard County from the trust fund. The revenue is recognized at the time of receipt of payment. An amount of \$38,545 has been approved for a logging recorder, but payment was not received in FY 1997. Amounts for the following items were received in FY 1997:

Chairs	\$ 3,600.00
Supplies	<u>298.00</u>
Total	<u>\$ 3,898.00</u>

- (2) Pursuant to Title 18-105 of the Annotated Code of Maryland and Howard County Council Resolution No. 75-1997 dated May 27, 1997, Howard County withholds a 50¢ fee per subscriber per month. This includes wireless service.
- (3) Amounts shown for revenues are based on the fiscal year ending June 30, 1997. Reconciliation to State quarterly payments is as follows:

Quarters ending:

7-31-96	\$218,578.89	
10-31-96	219,605.05	
1-31-97	228,150.81	
4-30-97	<u>236,218.33</u>	\$902,553.08
Prior year interest		17,858.38
State 10¢ Fee		<u>3,898.00</u>
		\$924,309.46

Deduct: FY 1996 payments included:

May 1996	70,842.56	
June 1996	72,176.45	
Prior year interest	<u>17,858.38</u>	(160,877.39)

Add: FY 1997 payments not included:

May 1997	78,854.90	
June 1997	67,873.21	
Interest	<u>27,102.41</u>	<u>173,830.52</u>

Total Receipts from July 1, 1996 to June 30, 1997 \$937,262.59

- (4) Program costs are reported in accordance with Title 18-108 of the Annotated Code of Maryland and are reflected on the accrual basis.